

**TANZA WATER DISTRICT  
DETAILED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE PERIOD ENDING DECEMBER 31, 2018**

	Account Code	<u>This Month</u>	<u>Year to Date</u>
<b>Income</b>			
<b>Service and Business Income</b>			
<b>Business Income</b>			
Waterworks System Fees			-
Water Sales	40202090-01	5,655,215.60	75,178,638.64
Penalty on Water Sales	40202090-02	194,799.83	2,364,734.94
Service Connection Fees	40202090-03	123,000.00	2,061,300.00
Other Service Income	40202090-04	20,992.00	329,877.00
Sales Revenue	40202160	6,498.56	163,419.60
Sales Discounts			
Net Sales		<u>6,498.56</u>	<u>163,419.60</u>
Interest Income	40202210	20,875.99	42,001.05
Fines and Penalties-Business Income		7,000.00	22,500.00
Other Business Income	40202990	-	506,012.85
<b>Total Business Income</b>		<u><b>6,028,381.98</b></u>	<u><b>80,668,484.08</b></u>
<b>Total Service and Business Income</b>		<u><b>6,028,381.98</b></u>	<u><b>80,668,484.08</b></u>
<b>Other Non-Operating Income</b>			
<b>Miscellaneous Income</b>			
Miscellaneous Income	40603990	-	149,469.39
<b>Total Miscellaneous Income</b>		<u>-</u>	<u><b>149,469.39</b></u>
<b>Total Other Non-Operating Income</b>		<u>-</u>	<u><b>149,469.39</b></u>
<b>Total Income</b>		<u><b>6,028,381.98</b></u>	<u><b>80,817,953.47</b></u>
<b>Expenses</b>			
<b>Personnel Services</b>			
<b>Salaries and Wages</b>			
Salaries and Wages-Regular	50101010	<u>1,317,783.00</u>	<u>15,789,816.65</u>
<b>Total Salaries and Wages</b>		<u><b>1,317,783.00</b></u>	<u><b>15,789,816.65</b></u>
<b>Other Compensation</b>			
Personnel Economic Relief Allowance (PERA)	50102010	126,000.00	1,531,256.50
Representation Allowance (RA)	50102020	31,375.00	395,250.00
Transportation Allowance (TA)	50102030	31,375.00	395,250.00
Clothing/Uniform Allowance	50102040	-	384,000.00
Honoraria	50102100	-	38,000.00
Overtime and Night Pay	50102130	80,979.26	709,489.49
Year End Bonus	50102140	-	1,332,242.00
Cash Gift	50102150	-	320,000.00
Other Bonuses and Allowances	50102990		-
Performance Enhancement Incentive	50102990-12	320,000.00	320,000.00
Rice Allowance	50102990-35	160,000.00	1,920,000.00
Other Bonuses and Allowances	50102990-99	1,435,000.00	4,194,060.02
<b>Total Other Compensation</b>		<u><b>2,184,729.26</b></u>	<u><b>11,539,548.01</b></u>
<b>Personnel Benefit Contributions</b>			
Retirement and Life Insurance Premiums	50103010	158,133.96	1,898,933.68
Pag-IBIG Contributions	50103020	6,300.00	76,700.00
PhilHealth Contributions	50103030	16,136.73	194,056.66
Employees Compensation Insurance Premiums	50103040	6,300.00	76,700.00
<b>Total Personnel Benefit Contributions</b>		<u><b>186,870.69</b></u>	<u><b>2,246,390.34</b></u>
<b>Other Personnel Benefits</b>			
Terminal Leave Benefits	50104030	<u>16,453.68</u>	<u>321,642.53</u>
<b>Total Other Personnel Benefits</b>		<u><b>16,453.68</b></u>	<u><b>321,642.53</b></u>
<b>Total Personnel Services</b>		<u><b>3,705,836.63</b></u>	<u><b>29,897,397.53</b></u>

<b>Maintenance and Other Operating Expenses</b>			
<b>Traveling Expenses</b>			
Traveling Expenses-Local	50201010	13,816.00	140,570.50
<b>Total Traveling Expenses</b>		<b>13,816.00</b>	<b>140,570.50</b>
<b>Training and Scholarship Expenses</b>			
Training Expenses	50202010	-	396,587.26
<b>Total Training and Scholarship Expenses</b>		<b>-</b>	<b>396,587.26</b>
<b>Supplies and Materials Expenses</b>			
Office Supplies Expenses	50203010	31,034.43	369,338.23
Accountable Forms Expenses	50203020	20,650.00	284,020.00
Fuel, Oil and Lubricants Expenses	50203090	149,144.57	701,936.89
Semi-Expendable Machinery and Equipment Expenses	50203210	137,281.00	146,071.00
Semi-Expendable Furniture, Fixtures and Books Expenses		2,400.00	2,400.00
Other Supplies and Materials Expenses	50203990	-	16,712.00
<b>Total Supplies and Materials Expenses</b>		<b>340,510.00</b>	<b>1,520,478.12</b>
<b>Utility Expenses</b>			
Electricity Expenses			-
Pump Stations	50204020-01	2,271,757.10	14,843,961.73
Office	50204020-02	104,430.91	648,661.55
Other Utility Expenses	50204990	-	446.50
<b>Total Utility Expenses</b>		<b>2,376,188.01</b>	<b>15,493,069.78</b>
<b>Communication Expenses</b>			
Postage and Courier Services	50205010	155.00	2,252.00
Telephone Expenses			-
Landline	50205020-01	17,942.72	260,114.76
Mobile	50205020-02	26,649.33	190,081.70
Internet Subscription Expenses	50205030	19,047.98	189,287.98
<b>Total Communication Expenses</b>		<b>63,795.03</b>	<b>641,736.44</b>
<b>Confidential, Intelligence and Extraordinary Expenses</b>			
Extraordinary and Miscellaneous Expenses	50210030	11,488.48	81,555.21
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>		<b>11,488.48</b>	<b>81,555.21</b>
<b>Professional Services</b>			
Legal Services	50211010	92,000.00	216,000.00
Other Professional Services	50211990		-
<b>Total Professional Services</b>		<b>92,000.00</b>	<b>216,000.00</b>
<b>Repairs and Maintenance</b>			
Repairs and Maintenance-Land Improvements			
Repairs and Maintenance-Infrastructure Assets	50213030	644,292.20	5,048,274.93
Repairs and Maintenance-Buildings and Other Structures	50213040	-	58,650.00
Repairs and Maintenance-Machinery and Equipment	50213050	27,855.00	329,703.50
Repairs and Maintenance-Transportation Equipment	50213060	46,765.45	377,929.90
Repairs and Maintenance-Furniture and Fixtures	50213070	-	795.00
Repairs and Maintenance-Other Property, Plant and Equipment	50213990	240.00	6,425.00
<b>Total Repairs and Maintenance</b>		<b>719,152.65</b>	<b>5,821,778.33</b>
<b>Taxes, Insurance Premiums and Other Fees</b>			
Taxes, Duties and Licenses	50215010	-	1,256,067.49
Fidelity Bond Premiums	50215020	-	75,000.00
Insurance Expenses	50215030	-	46,483.99
<b>Total Taxes, Insurance Premiums and Other Fees</b>		<b>-</b>	<b>1,377,551.48</b>
<b>Labor and Wages</b>			
Labor and Wages	50216010	184,931.88	2,345,607.60
<b>Other Maintenance and Operating Expenses</b>			
Advertising, Promotional and Marketing Expenses	50299010	-	5,000.00
Printing and Publication Expenses	50299020	-	590.00
Representation Expenses	50299030	6,661.00	133,138.65
Rent/Lease Expenses	50299050	-	59,050.00
Membership Dues and Contributions to Organizations	50299060	9,500.00	40,000.00
Directors and Committee Members' Fees	50299120	122,336.00	939,424.00
Other Maintenance and Operating Expenses	50299990	646,198.90	1,870,258.83
<b>Total Other Maintenance and Operating Expenses</b>		<b>784,695.90</b>	<b>3,047,461.48</b>
<b>Total Maintenance and Other Operating Expenses</b>		<b>4,586,577.95</b>	<b>31,082,396.20</b>



Financial Expenses

Financial Expenses			
Bank Charges	50301040	50.00	4,350.00
Total Financial Expenses		50.00	4,350.00

Non-Cash Expenses

Depreciation			
Depreciation-Land Improvements	50501020	10,301.96	117,550.12
Depreciation-Infrastructure Assets	50501030	186,661.52	2,238,849.14
Depreciation-Buildings and Other Structures	50501040	48,084.10	589,335.33
Depreciation-Machinery and Equipment	50501050	62,082.10	738,419.34
Depreciation-Transportation Equipment	50501060	30,150.43	391,054.70
Depreciation-Furniture, Fixtures and Books	50501070	1,424.64	17,095.68
Total Depreciation		338,704.75	4,092,304.31

Amortization			
Amortization-Service Concession-Intangible Assets			
Amortization-Intangible Assets			
Total Amortization		-	-

Impairment Loss			
Impairment Loss-Loans and Receivables	50503020	3,307.08	3,307.08
Total Impairment Loss		3,307.08	3,307.08


Total Non-Cash Expenses		342,011.83	4,095,611.39
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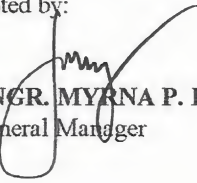
Total Expenses		8,634,476.41	65,079,755.12
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Profit/(Loss) Before Tax		(2,606,094.43)	15,738,198.35
Income Tax Expense/(Benefit)		-	-
Profit/(Loss) After Tax		(2,606,094.43)	15,738,198.35

Net Income/(Loss)		(2,606,094.43)	15,738,198.35
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Other Comprehensive Income/(Loss) for the Period			
Changes in Fair Value of Investments			
Translation Adjustment			
Total Other Comprehensive Income/(Loss) for the Period		-	-
Comprehensive Income/(Loss)		(2,606,094.43)	15,738,198.35

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